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ABSTRACT  
Of the several  
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OF  
PARLIAMENT,  
For Granting to His MAJESTY  
certain Duties upon  
*Marriages, Births, Burials,*  
And upon  
*Batchelors and Widowers ;*  
As also upon  
H O U S E S.



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A N  
A B S T R A C T  
O F T H E

*Several ACTS of Parliament for Granting  
to His Majesty certain Duties upon Mar-  
riages, Births, Burials, and upon Batche-  
lors and Widowers; as also upon Houses.*

Anno Sexto & Septimo Gulielmi III. Regis.

B U R I A L S.

**F**ROM and after the First Day of *May, Anno Dom. 1695.* Upon the Burial of all Persons who shall be Buried at any Place in *England, Wales, or Berwick upon Tweed,* shall be Raised these Duties following, *viz.*

l. s. d.

Upon the Burial of every Person ———— 00 04 00

Upon the Burial of all Persons of the Degrees and Qualifications hereafter mentioned, over and above the said Sum of Four-Shillings, *viz.*

The Nobility, as Dukes, Marquises, Earls, Viscounts, Barons, and also Baronets, of *England*, *Scotland* or *Ireland*, as follow;

		<i>l.</i>	<i>s.</i>	<i>d.</i>	
Upon the Burial of every	Duke or Dutcheſs of any of the ſaid } three Kingdoms—————	50	00	00	
	Marquis, or Marchioneſs—————	40	00	00	
	Earl, or Counteſs—————	30	00	00	
	Viſcount, or Viſcounteſs—————	25	00	00	
	Baron, or Baroneſs—————	20	00	00	
	Eldeſt Son of a Duke, or his Wife————	30	00	00	
	Younger Son of a Duke, or his Wife—	25	00	00	
	Eldeſt Son of a Marquis, or his Wife————	25	00	00	
	Younger Son of a Marquis, or his Wife—	20	00	00	
	Eldeſt Son of an Earl, or his Wife————	20	00	00	
	Younger Son of an Earl, or his Wife—	15	00	00	
	Eldeſt Son of a Viſcount, or his Wife————	17	10	00	
	Younger Son of a Viſcount, or his Wife—	13	06	08	
	Eldeſt Son of a Baron, or his Wife————	15	00	00	
	Younger Son of a Baron, or his Wife—	12	00	00	
	Unmarried Daughter of a	Duke————	25	00	00
		Marquis——	20	00	00
		Earl————	15	00	00
		Viſcount——	13	06	08
	Widow of a	Baron————	12	00	00
		Duke————	50	00	00
		Marquis——	40	00	00
		Earl————	30	00	00
	Viſcount——	25	00	00	
	Baron——	20	00	00	
Baronet of the ſaid three Kingdoms, } or of <i>Nova Scotia</i> , or his Wife — }	15	00	00		
Knight of the <i>Bath</i> , or his Wife————	15	00	00		
Knight Batchelor, or his Wife————	10	00	00		
Kings Serjeant at Law—————	20	00	00		
His Wife—————	10	00	00		
	Other				



	<i>l.</i>	<i>s.</i>	<i>d.</i>
Other Serjeant at Law—	15	00	00
—His Wife—	07	10	00
Esquire, or so reputed, or owning or writing himself such, or his Wife—	05	00	00
Gentleman, or so reputed, or owning or writing himself such, or his Wife—	01	00	00
Younger Children of Baronets, Knights of the <i>Bath</i> , Knights Bat- chelors, Serjeants at Law, Esquires or Gentlemen, or owning or wri- ting themselves such, or their Wives—	01	00	00
Baronet—	15	00	00
Knight of the <i>Bath</i> —	15	00	00
Knight Batchelor—	10	00	00
Kings Serjeant at Law—	10	00	00
Other Serjeant at Law—	07	10	00
Widow of a—			
Esquire, or so reputed, or owning or writing himself such —	05	00	00
Gentleman, or so repu- ted, or owning or wri- ting himself such—	01	00	00
Archbishop—	50	00	00
His Wife or Widow—	10	00	00
Bishop—	20	00	00
—His Wife, or Widow—	05	00	00
Dean of a Cathedral or Collegiate Church—	19	00	00
—His Wife or Widow—	02	10	00
Archdeacon—	02	10	00
—His Wife or Widow—	01	00	00
Canon or Prebendary of any Cathe- dral or Collegiate Church—	02	10	00
—His Wife or Widow—	01	00	00

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Upon the Burial of every	Doctor of { Divinity ———— } { Law ———— } { Physick ———— }	05	00	00
	—— His Wife or Widow ———	01	00	00
	Son or Daughter of an Archbishop, Bishop, Dean, Archdeacon, Canon, Prebendary, Doctor of Divinity, Law or Physick ———— }	01	00	00
	Person of 50 <i>l.</i> <i>per Annum</i> value, or upwards, in real estate; or of 600 <i>l.</i> value, or upwards, in perso- nal Estate ———— }	01	00	00
	Wife, Widow, Child or Children, of every such Person, having such real or personal Estate ———— }	00	10	00

These forementioned Duties shall be paid by the respective Heirs, Executors, or Administrators, of every such Person so buried, before any Debts or Duties whatsoever: And in default of Payment to the Collectors on demand, the same to be levied by distress, on the Lands, Tenements, Goods and Chattels of the deceased.

If the Party Buried be under the Age of Twenty one Years, the Duty shall be paid by the Father of such Person (if living,) and if dead, by the Mother (if living) or otherwise, by the Guardian, Trustee, Executor, or Administrator of such Person.

The Husband shall Pay for his Wife.

B I R T H S.

# BIRTHS.

From and after the first day of *May*, 1695, every Person who shall be born in *England*, *Wales*, or *Berwick*, shall pay these following Duties, *Viz.*

	l.	s.	d.
Every Person or Child, (except the Child or Children of such as receive Alms)	3	00	02 00

And over and above the Sum of 2 s. for the Degrees, &c. hereafter mentioned, the respective Duties following, *Viz.*

	l.	s.	d.
Eldest Son of a Duke of <i>England</i> , <i>Scotland</i> , and <i>Ireland</i> , or of his Wife, by any other Husband after his Death	30	00	00
Every other Son or Daughter of such Duke, or of his Wife, by any other Husband	25	00	00
Eldest Son of a Marquis of any of the said three Kingdoms, or of his Wife, by any other Husband after his Death	25	00	00
And of every other Son, or Daugh- ter	20	00	00
Eldest Son of an Earl, or his Wife, by any other Husband	20	00	00
And of every other Son and Daugh- ter	15	00	00

Eldest

Upon the Birth of every

Upon the Birth of every	Eldest Son of a Viscount, or of his Wife, by any other Husband after his death	17 10 00
	And of every other Son, or Daughter	13 06 08
	Eldest Son of a Baron, or his Wife by any other Husband after his death	15 00 00
	And of every other Son, or Daughter	12 00 00
	Eldest Son of a Baronet	05 00 00
	Eldest Son of a Knight of the Bath	
	Eldest Son of a Knight Bachelor	
	Eldest Son of a Serjeant at Law	01 00 00
	Eldest Son of a Esquire	
	Eldest Son of a Gentleman	
Younger Son, or Daughter of	Baronets	01 00 00
	Knights of the Bath	
Son, or Daughter of	Knights Bachelors	
	Serjeants at Law	
Son, or Daughter of	Esquires, or so reputed	
	Gentlemen, or so reputed, or owning, or writing themselves such	
Son, or Daughter of	Archbishop	01 00 00
	Bishop	
Son, or Daughter of	Dean	
	Archdeacon	
Son, or Daughter of	Canon, Prebendary	
	Doctor of Divinity	
Son, or Daughter of	Doctor of Law	
	Doctor of Physick	

Son

Upon the Birth of every

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Upon the Birth of every	{	Son or Daughter of every Person	l. s. d.		
		having 50 <i>l.</i> <i>per Annum</i> , or upwards, in real Estate, or Personal Estate of 600 <i>l.</i> value, or upwards, and not hereby otherwise charged under any the Ranks Orders, Qualifications, or degrees aforementioned.	00	10	00


These Duties (for Births) shall be paid and answered by the Father (if living) and if dead, then by the Mother: And if both dead at the time of the Birth, then by their Guardians, and to be reimbursed again in the first place, out of the Rents, or Personal Estate of such Child, or Children; To be levied as after directed.

## MARRIAGES.

**A**fter the First day of *May*, *Anno Dom.* 1695. shall be raised the several Duties following, upon the Marriage of every Person, at any Place in *England*, *Wales*, and *Berwick*, *Viz.*

Upon the respective Marriage of every Person, (except such as receive Alms) —	{	l. s. d.		
		00	02	06

And over and above the said 2*s.* 6*d.* the respective Duties following;

[  Note,

[Note, *The Nobility are English, Scots, or Irish.*]

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Duke of <i>England, Scotland, or Ireland</i> —	50	00	00
Marquis —————	40	00	00
Earl —————	30	00	00
Viscount —————	25	00	00
Baron —————	20	00	00
Eldest Son of a Duke—	30	00	00
Younger Son of a Duke—	25	00	00
Eldest Son of a Marquis—	25	00	00
Younger Son of a Marquis—	20	00	00
Eldest Son of an Earl—	20	00	00
Younger Son of an Earl—	15	00	00
Eldest Son of a Viscount—	17	10	00
Younger Son of a Viscount—	13	06	08
Eldest Son of a Baron—	15	00	00
Younger Son of a Baron—	12	00	00
Baronet of any of the said three Kingdoms, or of <i>Nova Scotia</i> —	15	00	00
Knight of the <i>Bath</i> —	15	00	00
Knight Batchelor—	10	00	00
Kings Serjeant at Law—	20	00	00
Other Serjeants at Law—	15	00	00
Esquire, or reputed Esquire, or own- ing, or writing himself such—	05	00	00
Gentleman, or reputed Gentleman, or owning, or writing himself such—	01	00	00
Younger Son of a Baronet, Knight of the <i>Bath</i> , Knight Batchelor, Serje- ant at Law, Esquire, or Gentleman, or reputed Esquire, or Gentleman, or owning, or writing himself to be such—	01	00	00
Archbishop—	50	00	00
Bishop—	20	00	00

Deau

Upon the Marriage of every

Upon the Marriage of every

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Upon the Marriage of every	Dean of a Cathedral or Collegiate Church	10	00	00
	Archdeacon	02	10	00
	Canon or Prebendary of any Cathedral or Collegiate Church	02	10	00
	Doctor of Divinity	05	00	00
	Doctor of Law	05	00	00
	Doctor of Physick	05	00	00
	Son of an Archbishop, Bishop, Dean, Archdeacon, Canon, Prebendary, Doctor of Divinity, Law, or Physick	01	00	00
	Person of 50 <i>l.</i> per Annum, or upwards in real Estate, or 600 <i>l.</i> Value or upwards Personal Estate, and not otherwise hereby charged under the several Dignities, Ranks, or Degrees	01	00	00
	Son of such Person	00	10	00

These Marriage-Duties are to be paid by the Husband upon Demand.

## Batchelors and Widowers.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Batchelors.	From and after the First Day of May, A. D. 1695. every Person inhabiting and residing in <i>England, Wales, and Berwick</i> , being a Batchelor above the Age of twenty five Years (except such as receive Alms) for so long time as he shall continue a Batchelor, shall pay yearly	00	01	00

*Widowers.*

Widowers. { Every Widower so residing and inhabiting, having no Child, or Children (except such as receive Alms) } l. s. d.  
 shall, for so long time as he shall continue a Widower, yearly pay— } 00 01 00

Over and above the said yearly Sum of one Shilling, all Persons of the Degrees and Qualifications hereafter named, inhabiting or residing in *England, Wales, or Berwick*, being Batchelors above the Age of twenty five Years, or Widowers without Child, or Children, shall pay yearly, for so long time as they shall continue Unmarried, these following Duties: (*Viz.*)

[Note, *The Degrees of Nobility include English, Scots, and Irish.*]


		l.	s.	d.
Every	Duke	12	10	00
	Marquis	10	00	00
	Earl	07	10	00
	Viscount	06	05	00
	Baron	05	00	00
	Eldest Son of a Duke	07	10	00
	Younger Son of a Duke	06	05	00
	Eldest Son of a Marquis	06	05	00
	Younger Son of a Marquis	05	00	00
	Eldest Son of an Earl	05	00	00
	Younger Son of an Earl	03	15	00
	Eldest Son of a Viscount	04	07	06
	Younger Son of a Viscount	03	06	08
	Eldest Son of a Baron	03	15	00
	Younger Son of a Baron	03	00	00
	Baronet of any of the said Three Kingdoms, or <i>Nova Scotia</i>	03	15	00

Knight




	<i>l.</i>	<i>s.</i>	<i>d.</i>
Knight of the <i>Bath</i> —————	03	15	00
Knight Batchelor —————	02	10	00
Kings Serjeant at Law —————	05	00	00
Other Serjeant at Law —————	03	15	00
Esquire, or reputed Esquire, or own- ing or writing himself such —————	01	05	00
Gentleman, or reputed Gentleman, or owning or writing himself such —————	00	05	00
Archbishop —————	12	10	00
Bishop —————	05	00	00
Dean of a Cathedral or Collegiate Church —————	02	10	00
Archdeacon —————	00	12	06
Canon or Prebendary of any Cathe- dral or Collegiate Church —————	00	12	06
Doctor of { Divinity { Law ———— { Physick. }	01	05	00
Son of an Archbishop, Bishop, Dean, Archdeacon, Canon, Prebendary, Doctor of Divinity, Law, or Phy- sick. —————	00	05	00
Other Person having a real Estate of the Value of 50 <i>l.</i> or upwards, or Personal Estate of 600 <i>l.</i> or up- wards, and not charged under the Orders, Degrees, and Qualifica- tions of this Act —————	00	05	00
Son of such Person —————	00	02	06

These yearly Sums to be paid by equal half-yearly Payments, at *Michaelmas* and at *Lady-day*.

 Note,

None to be  
charged doubly.

 Note, No Person shall be doubly charged, in respect of the several Titles, Honours, or Degrees, but shall be charged for such Title, Honour, or Degree only, as is highest rated by this Act.

Commissioners  
when first to  
meet.

Directions for  
Commissioners.

Assessors.

Collectors.

The Commissioners, in their respective Counties, Cities, &c. shall meet at or before the 30th of April, 1695. and shall, at their respective Meeting, direct their Precepts for Presenters and Assessors to appear before them at a Place and Time not exceeding 10 Days; and then shall read the Rates of this Act to them, and direct them how to make Assessments, and prefix another Day to the said Persons to appear before them, and bring in Certificates in Writing of the Names, Surnames, Estates, Degrees, Titles and Qualifications of all and every the Person and Persons dwelling within their Limits, dividing them in several Columns, as they are in Quality, Estate, or Qualification, and the Names of all others chargeable by this Act, and the Sums they ought respectively to pay upon Burials, Births, or Marriages, and for the being Unmarried, on pain of Forfeiture of any Sum not exceeding 5*l.* and shall then return the Names of two sufficient Collectors, within the Bounds or Limits where they are Assessors for the first Year; for whose not paying to the Receiver General, the Parish or Place for which they are employed shall be answerable. pag. 285, 286.

Every Assessor shall take the Oaths Assessors to take the Oaths. mentioned in an Act made in the first Year of *William and Mary*, Intituled, *An Act for the Abrogating the Oaths of Allegiance and Supremacy, and Appointing other Oaths*; And also, an Oath well and truly to execute the Duty of an Assessor, &c. pag. 287. (See the Oath at large.)

The Rates charged by this Act shall be ascertained, and the Certificates thereof returned to the Commissioners, at or before When the Assessments to be returned to the Commissioners.

the 13th Day of *May*, 1695. upon which the said Commissioners, or any three, or more, shall issue out their Warrants to such Collectors, for the speedy Collecting the said Assessments, as they shall become payable. Of all which, the said Collectors shall make demand of the Parties chargeable therewith, or at the places of their last abode, within ten Days after Where and when the Rates to be demanded, when to be paid to the Receiver-General.

the said Duties shall become due; and to pay the same within twenty Days to the Receiver-General, or his Deputy: And the Receiver-General is hereby empowered, in default of Payment, to levy, In default of Payment, the Collectors to be Distrained. by Warrant under the Hands and Seals of two or more of the Commissioners, upon the Collectors, by Distress and Sale of their Goods and Chattels, such Sum or Sums of Money as they have received. pag. 289.

A true Duplicate of the said Assessments shall be made, sealed and delivered unto the Receiver-General; and the Receivers-General shall pay in the Money into the *Exchequer*, by half-yearly Payments, viz.

B

*Michaelmas*

*Michaelmas* and *Lady-day*, or sooner, if required. pag. 289.

Persons not duly charged, summoned before the Commissioners.

Upon return of any such Certificate, the Commissioners, or any three, may examine the Presenters; and if at the time of the Return, or within twenty Days after, they know or suspect that any Person that ought to pay is omitted, or of higher Degree, or greater Estate, than is mentioned in the Certificate, or under charged, or not duly charged, they shall summon such Persons before them to be examined; and if any such Person summoned shall not appear (having not a reasonable Excuse for such his Default) shall pay double the Rate he ought to be charged at. pag. 290.

Commissioners to examine the Assessments and Degrees, &c.

The Commissioners, or any two, or more, shall have Power to examine and enquire into the Degrees, Qualifications, and Estates of such Persons as are charged by this Act; and to set such Rates as shall be according to the true intent and meaning of this Act. pag. 290.

Penalty of those that refuse to pay their Rates to the Collectors on demand.

If any Persons refuse to pay their Rates on Demand made by the Officer or Collector of the Place, it shall be lawful for such Officer or Collector to distrain the Persons so refusing by their Goods and Chattels, and the Distress to keep four Days at the Cost of the Owners; and if the Owners do not pay within four Days, then the Distress to be Appraised by two or more of the Inhabitants, where the Distress is taken, and there to be sold by the said Officer, and the Overplus, if any

any, above the Charges of taking and keeping the said Distress to be restored to the Owner.

It shall be Lawful to Break open (in Breaking open Houses, &c. the Day time, any House, and upon Warrant under the Hands and Seals of Two or more Commissioners) any Chest, Trunk, Box, &c. where any such Goods are, calling the Constable, Headborough or Tythingman to their Assistance.

pag. 292.

If any Person Refuse to Pay his Rates or Sum by the space of Ten Days after Demand, where no sufficient Distress can be found, then Two or more of the Commissioners, or Two Justices of the Peace, by this Act Appointed, for any such City, County or Place, may, by Warrant under their Hands and Seals, Commit such Person to the Common Goal without Bail or Mainprize, until Payment shall be made. Or refuse to Pay by the space of 10 Days after Demand. Imprisonment

At the end of every Year, the Collectors for the preceding Year shall cause a Copy of their Assessments, and of the Collections made by them, to be fairly Written and Signed by them, with such alterations as shall be necessary, by reason of the Death, Change of Quality or Degree, or Removal of any Person, or otherwise; and at the Bottom shall Write the Names of Two or more substantial Inhabitants fit to be Collectors for the succeeding Year; and they shall deliver the said Assessment, or a true Duplicate thereof, Signed, as aforesaid, Duty of Collectors in delivering a Copy of their Assessment.

said, to Two or more Justices of the Peace of the respective Counties, Divisions, &c. within the space of Ten Days after the end of every Year, which the Justices may Peruse, and Examine the Presenters thereof. And if at the time of the delivery of such Assessments, or within Ten Days after, they know or suspect that any Persons are omitted or Undercharged, or not duly Charged, the said Justices, or any Two of them, may Summon such Persons to Appear before them, to be Examined touching the same, or other Matters; And if such Person Summoned neglect to Appear (not having reasonable excuse) he shall Pay double the Rate; and the said Justices have Power to Examine and Inquire into the several Degrees, Qualifications and Estates of Persons Chargeable; and thereupon to Enlarge, Alter, Abate, or Diminish the said Assessments so delivered; and the said Justices, or any three or more, shall set their Hands to the said Assessments, Testifying their Allowance, and shall Nominate Two of the Persons named therein to be Collectors, and deliver such Assessment to the Collectors for the Year ensuing. *pag. 295, 296.*

Collectors for  
the ensuing  
Year.

Appeals to be  
final.

Registers to be  
kept in every  
Parish.

All Appeals once Heard and Determined shall be final. *pag. 298.*

All Persons in Holy Orders, Deans, Parsons, Deacons, Vicars, Curates, and their Substitutes, shall within their respective Parishes, Precincts and Places, keep a true Account and exact Register, in Writing,

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ing, of all Persons Married, Buried, Christned, or Born in their respective Parishes and Precincts, or in such common Burying-places as their respective Parishioners are usually Buried in; to which Register all Persons concerned shall have free Access; And if any such Parson or Minister refuse or neglect to keep a true Register, he shall Forfeit the Sum of 100 l. one Moiety to the King, the other Moiety to the Informer; the Prosecutor to have his full Costs.

*Under Penalty of 100 l.*

The Parents of every Child Born, or one of them, shall, within Five Days after such Birth, give notice to the Collectors of the Parish or Place where such Child was born, and of the Christian Name of such Child, and the Day of its Birth; and the Collectors shall thereupon give a Certificate to such Parent, testifying such notice was given: And if any Child shall be born dead, one of the Parents shall bring a Certificate under the Hands of Two or more persons, testifying the same to the Collectors. And if any Parent shall neglect to give notice, as aforesaid, he shall Forfeit 40 s. *pag. 300.*

*Parents to give notice of the Birth of a Child, and how, and when, and to whom.*

*Under Penalty of 40 s.*

No Letters Patents to any Persons, Cities, Boroughs, &c. within this Realm, of any Priviledges or Exemptions from Subsidies, Taxes, Assessments or Aids, shall be Construed to exempt any Person, City, Borough, &c. from the Charges of this Act. And all *Non obstante's* in such Letters Patents, made or to be made, in bar of any Act or Acts of Parliament, for

*No Letters Patents of Exemption.*

*All Non obstante's in Bar of Supply to the King void.*

the Supply or Assistance of His Majesty, are hereby declared void and of none effect. pag. 301.

Parents, Guardians and Tutors to be Chargeable for Infants,

Parents, Guardians and Tutors, upon default of Payment by Infants under Twenty one, shall be Charged with such Payments; and if they neglect or refuse to Pay, they shall be Proceeded against as other Persons making default of Payment; and they making Payments shall be Allowed the same upon their Accounts.

and to be Allowed on Account.  
Where every Person to be Assessed,

Every Person Assessed by this Act, shall be Assessed at such Place where he or she shall be Resident at the time of the Execution of this Act; And all who are not Householders, and all Servants, shall be Taxed at the Place they shall be then Resident. And such as are out of the Realm shall be Rated in such County, City or Place where they were last abiding within the Realm.

Remedy where a Person is doubly Charged.

If any Person having several Mansion Houses or Places of Residence, or otherwise shall be doubly Charged, then on Certificate, by two of the Commissioners under Hand and Seal, of the Sum Charged, and in what capacity or respect he or they were so Charged, and upon Oath made of such Certificate before any Justice of the Peace for the County or Place where the said Certificate shall be made, the Person so Charged doubly, shall be Discharged in every other County, City or Place.

Penalty of one who escapes the Tax by Fraud.

If any that ought to be Taxed, shall, by changing his Place of Residence, or any other Fraud, escape the Taxation, and the same be proved before Two Commission-

ers,



ers, or any Justice of Peace in the County where such Person resideth, within Three Months after such Tax made, he shall be Charged at the double Value, to be Levied on his Goods and Lands.

Every Householder shall upon demand of the Assessors or Collectors, give Account of the Names, Degrees, Qualifications and Estates of such Persons as shall Sojourn or Lodge in their Houses, under the Penalty of 5 l.

*Householders to give Account of Lodgers.*

If the Heir of any Person dying, shall Pay the Duty of Burial of such his Ancestor, or if the said Duties shall be Levied upon his Lands descended to him, then such Heir, his Executors and Administrators shall Recover so much from the Executors or Administrators of such Person, out of the Assets, by Action of Debt.

*Heir Paying the Duty for his Ancestor, how relieved.*

If any Collector neglect or refuse to Pay any Money Received by him, at such time as is Directed by this Act, the Commissioners of each County, Riding, City, Town, or any Two or more of them, in their respective Divisions, are impowered to Imprison the Person, and Seize the Estate Real and Personal of the said Collector, or which shall descend or come into the Hands or Possession of his Heirs, Executors or Administrators, wheresoever the same can be found: And the said Commissioners who shall Seize the Estate, shall Appoint general Meetings of the Commissioners for such County, &c. and there give Six Days notice before such general Meeting, where it shall be; and if the Money

*Penalty of Collectors for not Paying the Money Received.*

detained by the Collectors be not Paid and Satisfied, shall Sell and Dispose all such Estate Seized, or any Part thereof, and Pay the Sum detained into the Hands of the Receiver General. *pag. 305.*

Where Divisions and Allotments to be Assessed.

All Places, Constablewicks, Divisions and Allotments, which have been used to be Rated and Assessed, shall Pay and be Assessed in such County, Hundred, Rape, Wapentake, Constablewick, Division, Place and Allotment, as the same hath usually heretofore been Assessed in.

Commissioners to Assess other Commissioners.

The Commissioners shall Rate and Assess every other Commissioner joyned with them, so as the Dwelling-place of such Commissioner so to be Assessed be within the Division of such Commissioners by whom he is Assessed.

Commissioners to Assess the Assessors. Who shall not be Assessors out of their own Limits.

The Commissioners within their Division shall also Assess every Assessor.

No Person Inhabiting in any City, Borough or Town Corporate, shall be Compelled to be any Assessor, or Collector, in any Place out of the Limits of the said City, Borough or Town Corporate.

Assessors in Places Priviledged.

In Priviledged Places, which are extra-parochial, the Commissioners shall Nominate two fit Persons, living in or near the said Priviledged Places, to be Assessors for the said Places, and also to Appoint Collectors.

No stay of Prosecution for Recovery of the Penalty.

No stay of Prosecution upon any Command, Warrant, Motion, or Order, or Direction, by *non vult ulterius prosequi*, shall be had, made, admitted, or allowed, by any Court, in any Suit, by Debt, Bill,   
Plaint,

Plaint, or Information, for the Recovery of the Penalties or Forfeitures of this Act.

If after the Assessments made, any Person shall come to Inhabit or Reside in any Division or Place where he was not Taxed, the Commissioners in such Place are to Summon such Person before them; and unless he or she shall produce a Certificate, whereby it shall Appear he or she was Assessed, and hath Paid the Duties in some other Place, the Commissioners shall cause such Person to be Assessed, and the Money to be Levied and Paid according to the Act.

Persons newly Inhabiting Places after the time of Assessment to produce Certificates.

pag. 307.

If any Assessor or Collector, wilfully neglect, or refuse to perform his Duty, in the speedy and due execution of this Act, the Commissioners, or any three of them, may impose a Fine on the Offender, not exceeding 20*l.* for one Offence; to be levied and certified, as aforesaid, and to be charged upon the Receiver General among the rest of the Rates.

Fine on Assessors or Collectors, for neglecting their Duty.

The Commissioners may from time to time, require an Account of the Receiver General, of all the Moneys received from the Collectors, and of the payment thereof into the Exchequer: And in case of failure of the Premises, the Commissioners shall cause the same to be forthwith levied and paid, according to the true meaning of this Act.

Commissioners to call the Receiver General to Account.

If any Controversie arise between the Commissioners concerning the Assessments, the Commissioners that be concerned there-

Controversie between Commissioners, how decided.

in,

in, shall have no Voice, but shall withdraw during the Debate.

Differences about the Assessments, how determined.

All Differences arising touching any of the said Rates, Assessments, or Levies, shall be finally determined by three or more of the Commissioners, upon complaint of the Party grieved, without further Suit in Law.

Collectors to give in the Persons Names that refuse to pay.

The Receiver General shall give Acquittance *Gratis* to the Collectors: And the Collectors shall deliver to the Receiver General a perfect Schedule, written in Parchment, under their Hands and Seals, Signed by any two or more of the Commissioners, containing the Names and Surnames, and Places of Abode of every Person, as well Peer as Commoner, that shall make default of Payment of their Assessment, and the Sums charged on them; the same to be by them returned into the Exchequer.

Officers to be aiding in the execution of this Act.

All Constables, &c. and other His Majesties Officers, shall be respectively aiding and assisting in the execution of this Act, and to obey such Precepts or Warrants, as shall be directed to them, by any two or more of the Commissioners.

Pleading the General Issue, and giving the special Matter in Evidence.

Persons Sued for what they do in pursuance or execution of this Act, shall plead *Not Guilty*; and give this Act, and the special Matter, in Evidence: And if the Prosecutor be *Non-suit*, or Discontinue, or a Verdict pass against him, the Defendant shall have treble Costs,

Costs.

The

The Receipt of every Receiver General, or his Deputy, shall be a sufficient Discharge unto every Collector.

The particular Collectors for payment of their Money, shall not be obliged to travel above Ten Miles from their place of Habitation. *pag. 311.*

Collectors not to travel above Ten Miles.

All Penalties and Forfeitures to be incurred for any Offences against this Act, for which there is no particular way of Levying herein before appointed, shall be Levied by Warrant under the Hands and Seals of two or more of the respective Commissioners of the Division, or Place, where any such Offence was or shall be committed, by Distress and Sale of the Goods of the Offender, rendring the Overplus to the Owner thereof, after a Deduction of reasonable Charges.

How Forfeitures to be levied.

If any Collector shall neglect or refuse to deliver a Duplicate, Written and Signed by him, of the Assessment, together with the Names of two or more Inhabitants, to be appointed Collectors for the year next ensuing, at such time, and in such manner as is before directed, he shall forfeit the sum of 20 l. to His Majesty.

Forfeitures of Collectors, for not delivering Duplicates of the Assessment.

The Duties payable by this Act, upon the Burial of any Person, who in his lifetime, and at the time of his Death, was relieved by Virtue of any Act of Parliament made for relief of the Poor, shall be paid and answered by the Church-Wardens and Overseers of the Poor, for that Parish or Place, where such Person was last Relieved or Maintained, out of such Money

Who shall pay the Duties of the Poor Buried, that receive Relief of the Parish.

Money as they shall receive for relief of the Poor of their respective Parishes or Places, and shall be allowed the same upon their Accounts: And in default of Payment, the said Church-Wardens and Overseers, shall be Distrained upon, and Prosecuted as any other Persons neglecting or refusing to pay the Duties payable upon Demand, are hereby made liable to be Distrained upon, or Prosecuted. *pag.* 313.

What Demand of any Duty of this Act, is good.

A Demand at the House where the Party died, shall be deemed to be a good Demand of any Duty payable by this Act on Burials.

Great Parishes in Cities, and great Towns, that pay for burial of the Poor, how to be satisfied.

The Church-Wardens and Overseers of every Parish, in every City or Corporation, or Liberties or Suburbs thereof, and of every great Town, who have more Parishes than one, shall, during the continuance of the Duties, upon, or before the Tenth day of *May*, in every year, deliver unto the Mayor or Chief Magistrate of every City, Corporation, or great Town, a Schedule in Writing, which shall contain the Name of every Poor person buried in their respective Parishes within the year preceeding, and for whose Burial they paid the Duty imposed by this Act; upon delivery whereof, such Church-Wardens, Overseers, or some of them, before the said Mayor, Justice of the Peace, or chief Magistrate, shall make Oath of the Truth of the said Schedule; and after delivery of such Schedules, the said Mayors, Chief Magistrates, or other Head Officers, shall respectively

respectively cause all the said Sums so paid by the said respective Church-Wardens, or Overseers, upon the Burial of every such Poor person, to be Taxed upon the several Cities, Corporations, and great Towns in general, with other Charges for relief of the Poor, and within two Months after the same shall be Assessed, shall cause payment to be made to the respective Church-wardens and Overseers of the Poor for the year preceeding, of all such Sum and Sums of Moneys as they respectively paid in their respective Parishes, for the Burial of poor Persons in the same year. *pag. 314, 315.*

No Person shall be Married at any pretended Place exempt from the Bishops Visitation, without a Licence, except the Banns be published: And every Parson, Vicar, or Curate, who shall Marry contrary to the true intent of this Act, shall Forfeit 100 *l.* one Moiety to the King, the other to the Informer; and for the second Offence shall be suspended *ab Officio & Beneficio*, for Three Years.

None to be Married without Licence or Banns published. The Parson to forfeit 100 *l.* and Suspension.

The Taxes by this Act imposed on Bachelors, shall not extend to Fellows of Colleges, Students, or Scholars of Houses, nor to any Exhibitioners of Colleges, or Halls in the two Universities.

The Bachelors Tax not to extend to Fellows of Colleges.

Where any Person under the Age of Twenty one Years shall not be resident at the time of his or her Death, with his or her Parents, then in such case the Master or Mistress of the Family where such Person shall die, shall pay the Duties upon Burial, and

Master and Mistress to pay for Lodgers, or Boarders, &c.

And how to be relieved.

and in default of such payment the said Duties shall be levied by Distress and Sale of the Goods of such Master or Mistress: And such Master or Mistress, paying such Duties, shall retain so much out of the Estate of such Person so dying, in his hands: And if the Estate is not sufficient, then they shall demand and recover so much from the Father, (if living) or Guardian, or Trustee of such Person, by Action of Debt.

Salary Money to be paid by the King, &c.

It shall and may be lawful for the King, His Heirs and Successors, out of the Duties arising by this Act, to cause such Sums of Money to be expended from time to time, for Salaries and other incident Charges as shall be necessary in and for the receiving, collecting, or managing the same Duties.

Quakers, Papists, Jews, and pretended Marriages, how to pay, and be Assessed.

Notice to the Collector, by the Man, of such Marriage.

All Quakers, or reputed Quakers, Papists, or reputed Papists, and all Jews, or any other Persons, who shall cohabit and live together as Man and Wife, shall pay the several Duties upon Marriages, according to their Degrees, Titles, Orders, and Qualifications, as they ought to have paid by Virtue of this Act, (if they had been Married according to the Laws of the Church of *England*.) And the Man that shall enter into such pretended Marriage shall within five days after, give notice to the Collector of the Place where he lives, upon the forfeiture of 5*l*. But this shall not make any such pretended Marriage effectual in Law. pag. 325.



Anno VII. & VIII. Gulielmi III. Regis.

*An Abstract of the Act for the In-  
forcing the Laws which re-  
strain Marriages without Li-  
cence or Banns, and for the bet-  
ter Regulating Marriages, Births  
and Burials.*

**A**Ny Parson, Vicar, or Curate, who shall Marry any Persons without publication of Banns, or without Licence, or that shall substitute, or employ, or knowingly shall suffer and permit any other Minister to Marry any Person in any Church or Chapel, to such Parson, Vicar, or Curate belonging, forfeits 100 l. pag. 733, 734.

Parson, &c. that  
Marries with-  
out Banns or  
Licence, forfeits  
100 l. or shall  
permit any to  
marry in their  
Church, &c.

Every Man so Married without Banns or Licence, to forfeit 10 l. pag. 735. And every Sexton, or Parish-Clerk, or other Person, acting as Sexton, or Parish-Clerk, who shall aid, promote, and assist at such Marriage, shall forfeit 5 l. pag. 735.

The Person  
Married to pay  
10 l. the Sex-  
ton, or Parish-  
Clerk assisting,  
to pay 5 l.

The Parents of every Child, shall with-  
in Five days after every Birth, give  
Notice to the Parson or Clerk of the  
Parish where such Child was Born, of the  
day of the Birth, and upon neglect thereof,  
to forfeit 40 s. pag. 736.

The Parents  
within five days  
to give notice  
of the Birth of  
a Child or for-  
feit 40 s.

Every

Every Rector,  
*&c.* to keep distinct Registers  
 of all Births, or  
 forfeit 40 s.

The Commis-  
 sioners to give  
 the Oaths to  
 the Assessors  
 yearly.

The Commis-  
 sioners may re-  
 quire all Par-  
 sons, *&c.* twice  
 or oftner in a  
 year, to produce  
 the Licences  
 and Registers,  
*&c.*

The Parsons,  
*&c.* to give no-  
 tice to the Col-  
 lectors (of any  
 Persons buried  
 by them) of  
 the Parish  
 where they  
 last lived, or  
 forfeit 5 l.

Every Rector, Vicar, Curate, or Clerk  
 of the Parish, *&c.* to keep a distinct Regi-  
 ster of all Persons born in his Parish, and  
 not Christned, for which the Parents  
 to pay him 6d. and in default to for-  
 feit 40 s.

The Commissioners, or any two, to  
 give the Oaths, to be taken by the Asses-  
 sors every year, during the continuance of  
 the Act. pag. 737.

The Commissioners may require and  
 Command Deans, Parsons, Deacons, Vi-  
 cars, Curates, twice in every year, or  
 oftner, if they think fit, to produce the  
 Licences of all Persons Married, or Certi-  
 ficates of Banns, and the Registers of all  
 Persons Buried, Born, or Christned, and  
 upon neglect or refusal so to do, to for-  
 feit 5 l. pag. 738.

The Parsons, Vicars, *&c.* are required,  
 within Ten days after any Person shall  
 be by them Buried in their Parishes, who  
 resided in any other Parish or Place, to  
 give notice in Writing of the Day and  
 Place and Name of such Person so by him  
 Buried, to the Collectors, or one of them,  
 of the Parish, or Place, where such Person  
 last lived, or inhabited, and for Neglect,  
 to forfeit 5 l.

Anno VIII. & IX. Gulielmi III. Regis.

*An Act for making good the Deficiencies of several Fonds therein mentioned, and for Enlarging the Capital Stock of the Bank of England, and for Raising the Publick Credit.*

**T**He Duties on Marriages, Births and Burials, and upon Batchelors and Widowers, and all former Powers to continue to the 1<sup>st</sup> of August, 1706. The Duties on Marriages, &c. to continue to Aug. 1706.

pag. 322.  
The Duties on Houses, and all former Powers to continue likewise to the 1<sup>st</sup> of August, 1706. The Duties on Houses to the same time.

pag. 322.  
His Majesty Enabled to Appoint Officers to Survey and Inspect the said Duties. His Majesty may Appoint Surveyors.

pag. 324, 325.  
The Surveyors to Certifie to the Commissioners wherein he finds any Person or Premises Underrated, or not Rated by the Acts as directed; which Commissioners, or any Two of them, are to cause such Rates to be Set, as shall be according to the intent of the Acts or either of them. The Surveyors to certifie the Commissioners if any not Rated or underrated, and the Commissioners to set such Rate.

pag. 325, 326.  
The Duties on Batchelors and Widowers that are Servants shall be Paid by their Master or Mistress, and be deducted out of their Wages. The Duties for Servants to be Paid by their Masters, and deducted out of their Wages.

When

Two or more Families in one House, to Pay as one Family.

Every Edifice in the Inns of Court to Pay as one intire House.

Every House left to the care of a Servant to Pay as if Inhabited by the Occupier.

When two or more Families dwell in one House, shall Pay as if but one Family. pag. 327.

Every Edifice in the Inns of Court and Chancery shall be subject to the same Rates as if it were an intire House, p. 327.

Every House, whereof the keeping only is left to the care of any Person or Servant, who doth not Pay to Church or Poor, shall Pay as if it were Inhabited by an Occupier or Tenant. p. 327.

Anno IX. & X. Gulietimi III. Regis.

*An Act for preventing Frauds and Abuses in the Charging, Collecting and Paying the Duties upon Marriages, Births, Burials, Bachelors and Widowers.*

The Quality to be set down in the Register.

EVERY Ecclesiastical, or other Person required by the former Acts to keep a Register of Persons Buried, Christned, Born or Married, shall in the Register, together with the Name, set down and express in Writing the respective Degrees, Condition or Quality, according to which His Majesties Duty ought to be Paid, and who ought to Pay the same, and the Places of their Abode; and in case the Parson, Vicar, &c. neglect to insert the same, or wilfully setting down a Falshood, as to the Degree, Quality, Condition, Person or Place

Place of Abode, shall Forfeit 20*l.* pag. 586, 587.

Every Person that ought to Pay the said Duty for any Marriage, Birth or Burial, to give a true Relation of his Degree, Quality or Condition, and where such Person, who ought to Pay the same, doth Reside, under the Penalty of 20 *l.* pag. 588.

The Person that ought to Pay the Duty, to give a true Relation of his Quality.

The Words Ecclesiastical Persons in former Acts comprehend Bishops. pag. 588,

Persons that to avoid Payment, remove to other Places, the Commissioners are to certify to the Commissioners in any other County, who are to Levy the Duty by Distress. pag. 589.

Commissioners in one County to certify to Commissioners in another.

All Penalties and Offences concerning the said Duties (except the Penalty of 100 *l.*) to be finally heard by the Commissioners, or any Two of them, who have Power to Levy them by Distress, and for want of Distress, to commit to Prison till Payment.

Commissioners sole Judges of all Penalties (except the 100 *l.*)

The Commissioners have Power to mitigate Fines, so as they be not less than double the Duty. pag. 590.

Commissioners to mitigate Fines, not less than double Duty.

Commissioners to meet once in Three Months, and to Summon Assessors, Collectors, Surveyors, Parsons, Vicars and Parish-Clerks, to bring in their Assessments and Accounts, for or concerning the said Duties, and also their Registers, and in default to be Fined 5 *l.* pag. 591.

Commissioners to meet every Three Months to Examine the Assessments, &c.

Commissioners have Power to Tax any not charged, or not fully charged, and to send Duplicates into the *Exchequer*. pag. 592.

Commissioners to Tax such as are not Rated.

The Collectors  
to account upon  
Oath.

Collectors and  
Clerks further  
Allowance.

Persons lyable  
to any Duty to  
tender it with-  
in 20 Days.

The Collectors of the said Duties to account upon Oath, and in default, to be fined 20 l. pag. 592.

The Collectors, besides 3 d. in the Pound, are to have 2 d. and the Clerks one Penny per Pound, additional Allowance.

All Persons that ought to pay any of the said Duties, shall pay, or send the same to the Collectors of the Place within twenty Days after it becomes due, upon pain of paying double.

Anno VII. & VIII. Gulielmi III. Regis.

*An Act for Granting to His Majesty several Rates or Duties upon Houses, for making good the Deficiency of the Clipt Money.*

The several  
Rates on Hou-  
ses.

**E**Very Dwelling-House inhabited, the yearly Sum of 2 s. p. 420.

Every such Dwelling-House having ten Windows, the Sum of 4 s. yearly, over and above the said 2 s. In all 6 s. And every such Dwelling-House having twenty Windows, the Sum of 8 s. besides the 2 s. In all 10 s. pag. 421.

Occupier to pay  
the Duty.

Inhabitant, and not the Landlord, to pay the Duty. pag. 421.

Affessors

Assessors to bring in their Certificates in Writing, of the Number of Windows, and Names of the Inhabitants, without Concealment, Love, Favour, Dread or Malice, upon Pain of Forfeiting 5 l. Assessors to make true Assessments.

pag. 423.

And to return the Names of two sufficient Persons to be Collectors, for whom the Parish is answerable. Assessors to name Collectors, for whom the Parish is to answer. pag. 423.

Assessors to take the Oaths of Allegiance and Supremacy. pag. 424.

The Assessment to be made the 4th of June, and Warrants forthwith to collect and to demand, within ten Days after the said Duty becomes due. Assessment by 4th of June, and to demand within 10 Days. pag. 424.

The Collectors to pay within twenty Days to the Receiver-General, or in default, a Warrant of Distress against the Collectors. Collectors to pay within 20 Days. pag. 425.

Duplicates to be delivered to the Receiver-General, who is to pay into the Exchequer Michaelmas and Lady-day, by half-yearly Payments. To be paid by Receiver-General Michaelmas and Lady-day by Duplicates. pag. 425.

Commissioners may examine all Omis- sions; and if the Person summoned do not appear, he shall pay double; and Commissioners to set such Rates there- upon as shall be according to the true in- tent of the Act. Commissioners to examine and set Rates according to the in- tent of the Act. pag. 426, 431, 432.

The Collectors to have 3 d. the Re- ceiver-General 2 d. and Clerk one Penny half-penny per Pound. pag. 427.

The Collectors to levy by Distress upon such as refuse to pay, and by Warrant and Assistance of Constable, &c. to break open in the Day-time any House. Collectors to distrain, and with Constable, to break open House. pag. 428.

Where

If no Distress,  
to commit till  
Payment.

Where no Distress the Commissioners may commit to Gaol without Bail, till Payment. *pag.* 428.

Appeals.

Commissioners may hear Appeals within ten Days after demand, and may abate or increase. *pag.* 429. Appeals once heard to be final. *pag.* 434.

Collectors to  
make Assess-  
ments, and  
name Collec-  
tors for the in-  
suing Year.

The Collectors of the preceeding Year shall make new Assessments, and write the Names of two or more substantial Men to be Collectors for the Year ensuing. *pag.* 430.

The Parent or  
Guardian to  
pay for Infants.

Where the Person charged is an Infant, the Parent or Guardian to pay. *pag.* 435.

Commissioners  
to commit Cal-  
lectors refusing  
to pay the Mo-  
ney.

If Collectors refuse or neglect to pay in their Money, the Commissioners are im-  
power'd to imprison them, and secure their  
Estates real and personal. *pag.* 435.

In Priviledged or Extraparochial Places, the Commissioners to name Assessors and Collectors.

Commissioners to assess one another, as also the Assessors. *pag.* 437.

Commissioners  
may fine Asses-  
sors and Collec-  
tors.

Commissioners to fine Assessors or Collectors, refusing or neglecting their Duty, not exceeding 20*l.* *pag.* 438.

Defaulters to be  
returned into  
the Exchequer.

The Collectors to deliver to the Receiver-General a perfect Schedule of the Names, Surnames, and Places of Abode, of all that make default of Payment, to be by him returned into the Exchequer. *pag.* 440.

All Penalties and Forfeitures to be levied by Warrant of the Commissioners, by Distress. *pag.* 443.

If

If a  
Copy of  
which  
Name  
to for  
Th  
Pover  
empt



If any Collectors refuse to deliver a Collectors that  
 Copy or Duplicate of the Assessment, by refuse a Copy  
 which they collected, and to give the ment, or to  
 Names of the two succeeding Collectors, name others,  
 to forfeit 20 l. *pag.* 443. to pay 20 l.

Those that pay not, by reason of their Poor.  
 Poverty, to the Church and Poor, ex-  
 empted. *pag.* 444.

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**F I N I S.**

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